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PART III.

Legislative Measures and Rules thereunder.

NOTIFICATION.

No. F611—*F. T.* 9-24-6, *dated* 22*nd December* 1925.

In exercise of the powers conferred by Section 59 of the Mysore Income Tax Regulation, 1923, His Highness the Maharaja of Mysore, are pleased to direct that the following amendment be made in the Mysore Income Tax Rules, 1923, the same having been previously as required by sub-section (3) of the said Section :—

The following shall be substituted for the statement of rates of depreciation allowance contained in Rule 8 :—

Class of buildings, machinery, plant or furniture	Rate (Percentage on prime cost) Rs.
Buildings substantial buildings of selected materials ...	2½
Buildings of less substantial construction ...	5
Temporary erections such as wooden structures ...	10
Plant or furniture ...	...
2.	5
Machinery for special industries :—	
Oil Rice Mills, Bone Mills, Sugar Works, Distilleries, Ice Aerating Gas Factories, Match Factories.	6¼
Ship building and Engineering Works, Iron and Brass Electrical Engineering Works, Motor Car repairing Galvanizing Works, Patent Stone Works, Oil Extraction Chemical Works, Soap and Candle Works, Lime Works, Dyeing and Bleaching Works, Furniture and plant in boarding houses, Cement Works using rotary kilns.	7½
In connection with brick manufacture, tile making machinery, Machinery, glass factories, surgical and dental instruments, Companies, Collieries.	10
Machines for canvas or leather	12½
Used solely for the purpose of business	15
Motor lorries and motor buses	20

These rates may be allowed for buildings used in industries which cause special deterioration, the chemical works, soap and candle works, paper mills, and tanneries.

The rates for electrical machinery given [illegible] for that portion

Class of buildings, machinery, plant or furniture
3. Electrical Machinery :—
(*a*) Batteries ... ...
(*b*) Other electrical machinery, including electrical generators, motors (other than tramway motors) switchgear and instruments, transformers, and other stationery plant and wiring fittings of electric light and fan installations.
(*c*) Underground cables and wires
(*d*) Overhead cables and wires. ... ...
4. Hydro-Electric concerns :—
Hydraulic works, pipe lines, sluices and all other items not provided for in this statement.
5. Mines :—
(1) Railway sidings (excluding rails)
(2) Electric plant used in connection with gold mines